		FOR OHF USE					

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0040592

Facility Name: CHEVY CHASE NRSG & REHAB CTR

Address: 3400 S. INDIANA (Number) CHICAGO (City) 60616 (Zip Code)

County: COOK

Telephone Number: (312) 842-5000 **Fax #** (312) 842-3790

IDPA ID Number: 363964686001

Date of Initial License for Current Owners: 07/01/94

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236 - 1111

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/02 to 12/31/02 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) _____
(Title) _____

Paid Preparer
(Signed) See Accountants' Compilation Report Attached (Date)
(Print Name and Title) RICHARD S. SGARLATA, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	322	Skilled (SNF)	322	117,530	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	322	TOTALS	322	117,530	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	97,647	3,917	5,298	106,862	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	97,647	3,917	5,298	106,862	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.92%

D. How many bed-hold days during this year were paid by Public Aid?
2,837 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 07/01/94

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 07/01/94 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 41 and days of care provided 4,491

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/02 Fiscal Year: 12/31/02

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	354,348	76,211	11,620	442,179		442,179		442,179			1
2	Food Purchase		475,189		475,189	(63,072)	412,117	(961)	411,156			2
3	Housekeeping		47,883	462,000	509,883		509,883		509,883			3
4	Laundry		17,053		17,053		17,053		17,053			4
5	Heat and Other Utilities			245,234	245,234		245,234	(15,230)	230,004			5
6	Maintenance	82,201	34,702	138,602	255,505		255,505	(4,094)	251,411			6
7	Other (specify):*							(106)	(106)			7
8	**TOTAL General Services**	436,549	651,038	857,456	1,945,043	(63,072)	1,881,971	(20,391)	1,861,580			8
	B. Health Care and Programs											
9	Medical Director			22,000	22,000		22,000		22,000			9
10	Nursing and Medical Records	3,345,298	213,990	91,044	3,650,332		3,650,332	(36,947)	3,613,385			10
10a	Therapy	73,724		14,115	87,839		87,839		87,839			10a
11	Activities	121,930	10,082	2,578	134,590		134,590		134,590			11
12	Social Services	165,173		3,363	168,536		168,536		168,536			12
13	Nurse Aide Training	2,807	1,279		4,086		4,086		4,086			13
14	Program Transportation			985	985		985	1,289	2,274			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,708,932	225,351	134,085	4,068,368		4,068,368	(35,658)	4,032,710			16
	C. General Administration											
17	Administrative	157,989		808,907	966,896		966,896	(686,833)	280,063			17
18	Directors Fees											18
19	Professional Services			158,467	158,467	(42,178)	116,289	978	117,267			19
20	Dues, Fees, Subscriptions & Promotions			76,873	76,873		76,873	(55,734)	21,139			20
21	Clerical & General Office Expenses	180,555	40,933	322,676	544,164		544,164	(95,105)	449,059			21
22	Employee Benefits & Payroll Taxes			742,742	742,742	63,072	805,814		805,814			22
23	Inservice Training & Education											23
24	Travel and Seminar			15,096	15,096		15,096	(7,347)	7,749			24
25	Other Admin. Staff Transportation			1,406	1,406		1,406	218	1,624			25
26	Insurance-Prop.Liab.Malpractice			295,123	295,123		295,123	889	296,012			26
27	Other (specify):*							39,798	39,798			27
28	**TOTAL General Administration**	338,544	40,933	2,421,290	2,800,767	20,894	2,821,661	(803,136)	2,018,525			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,484,025	917,322	3,412,831	8,814,178	(42,178)	8,772,000	(859,185)	7,912,815			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR #0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			171,247	171,247		171,247	76,708	247,955			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			52,208	52,208		52,208	1,074,991	1,127,199			32
33	Real Estate Taxes			469,026	469,026	42,178	511,204	(26,575)	484,629			33
34	Rent-Facility & Grounds			1,860,837	1,860,837		1,860,837	(1,699,939)	160,898			34
35	Rent-Equipment & Vehicles			5,076	5,076		5,076	12,000	17,076			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,558,394	2,558,394	42,178	2,600,572	(562,816)	2,037,756			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	20,459	189,866	202,642	412,967		412,967	323	413,290			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			176,295	176,295		176,295		176,295			42
43	Other (specify):*	19,983			19,983		19,983		19,983			43
44	**TOTAL Special Cost Centers**	40,442	189,866	378,937	609,245		609,245	323	609,568			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,524,467	1,107,188	6,350,162	11,981,817		11,981,817	(1,421,678)	10,560,139			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(204,135)	30		9
10	Interest and Other Investment Income	(1,589)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(174)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(2,395)	21		18
19	Entertainment				19
20	Contributions	(21,260)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(256,000)	21		24
25	Fund Raising, Advertising and Promotional	(22,205)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(10,080)	20		28
29	Other-Attach Schedule	(132,179)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (650,018)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(771,660)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (771,660)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,421,678)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS
CHEVY CHASE NRSG & REHAB CTR

ID# 0040592
Report Period Beginning: 01/01/02
Ending: 12/31/02

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Illinois Council on LTC - COPE	$ (7,672)	20	1
2	Bank Charges	(19,291)	21	2
3	Travel	(9,146)	24	3
4	Pharmacy - VA	(23,024)	10	4
5	Patient Needs	(7,197)	10	5
6	Patients Clothing	(6,695)	10	6
7	Miscellaneous Income - Ameritech	(12)	21	7
8	Miscellaneous Income - Record Copies	(560)	21	8
9	Miscellaneous Income - Food Rebates	(787)	02	9
10	Miscellaneous Income - Jury Duty	(86)	21	10
11	Prior Period Legal	(820)	19	11
12	Cable TV	(16,071)	05	12
13	Part B coins - OT	(2,163)	21	13
14	Part B coins - PT	(2,324)	21	14
15	Part B coins - ST	(1,447)	21	15
16	Capitalized R&M	(5,263)	06	16
17	Non allowed NuCare Salary	(1,873)	21	17
18	Non allowed NuCare Payroll Taxes	(160)	27	18
19	VA - Concentrators	(32)	10	19
20	Real Estate Tax Refund -1991	(5,510)	33	20
21	Real Estate Tax Refund -1999	(21,065)	33	21
22	Non Allowable Legal (Collection)	(981)	19	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
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91				91
92				92
93				93
94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	Total	(132,179)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary													1
2	Food Purchase	(961)											(961)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(16,071)		841									(15,230)	5
6	Maintenance	(5,263)		1,169									(4,094)	6
7	Other (specify):*			(106)									(106)	7
8	**TOTAL General Services**	(22,295)		1,904									(20,391)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(36,947)											(36,947)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation			1,289									1,289	14
15	Other (specify):*													15
16	**TOTAL Health Care and Programs**	(36,947)		1,289									(35,658)	16
	C. General Administration													
17	Administrative			(762,675)	93,442	(17,600)							(686,833)	17
18	Directors Fees													18
19	Professional Services	(1,801)		1,753		1,026							978	19
20	Fees, Subscriptions & Promotions	(61,218)		1,617		3,867							(55,734)	20
21	Clerical & General Office Expenses	(286,152)		188,503		2,544							(95,105)	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(9,146)		1,774		25							(7,347)	24
25	Other Admin. Staff Transportation			218									218	25
26	Insurance-Prop.Liab.Malpractice			889									889	26
27	Other (specify):*	(160)		28,969	5,262	5,727							39,798	27
28	**TOTAL General Administration**	(358,477)		(538,952)	98,704	(4,411)							(803,136)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(417,719)		(535,759)	98,704	(4,411)							(859,185)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 **Report Period Beginning:** 01/01/02 **Ending:** 12/31/02

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(204,135)	275,114	5,729									76,708	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,589)	1,077,254	(675)									1,074,991	32
33	Real Estate Taxes	(26,575)											(26,575)	33
34	Rent-Facility & Grounds		(1,713,948)	14,009									(1,699,939)	34
35	Rent-Equipment & Vehicles			12,000									12,000	35
36	Other (specify):*													36
37	**TOTAL Ownership**	(232,299)	(361,580)	31,063									(562,816)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers			323									323	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	**TOTAL Special Cost Centers**			323									323	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(650,018)	(361,580)	(504,373)	98,704	(4,411)							(1,421,678)	45

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached		See attached		See attached		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	32	INTEREST EXPENSE	$	Chevy Chase Associates	100.00%	$ 1,077,254	$ 1,077,254	1
2	V	34	RENTAL INCOME	1,713,948	Chevy Chase Associates	100.00%		(1,713,948)	2
3	V	30	DEPRECIATION EXPENSE		Chevy Chase Associates	100.00%	275,114	275,114	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,713,948			$ 1,352,368	$ * (361,580)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	$	NUCARE SERVICES CORP.	100.00%	$ 841	$ 841	15
16	V	6	REPAIRS AND MAINT.				1,169	1,169	16
17	V	7	EMPLOYEE BEN. GEN. SERV.				(106)	(106)	17
18	V	14	PROGRAM TRANSPORTATION				1,289	1,289	18
19	V	17	ADMINISTRATIVE - NON-OWNER				4,262	4,262	19
20	V	19	PROFESSIONAL FEES				1,753	1,753	20
21	V	20	FEES SUBSCRIPTIONS				1,617	1,617	21
22	V	21	CLERICAL & GENERAL				188,503	188,503	22
23	V	24	SEMINARS AND EDUCATION				1,774	1,774	23
24	V	25	ADMIN. STAFF TRAVEL				218	218	24
25	V	26	INSURANCE				889	889	25
26	V	27	EMPLOYEE BEN. GEN. ADMIN.				28,969	28,969	26
27	V	30	DEPRECIATION				5,729	5,729	27
28	V	32	INTEREST EXPENSE				(675)	(675)	28
29	V	34	BUILDING RENT				14,009	14,009	29
30	V	35	EQUIPMENT RENTAL				12,000	12,000	30
31	V	39	ANCILLARY				323	323	31
32	V								32
33	V	17	MANAGEMENT FEES	766,937				(766,937)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 766,937			$ 262,564	$ * (504,373)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMIN. - R. HARTMAN	$	NUCARE SERVICES CORP.	100.00%	$ 28,099	$ 28,099	15
16	V	17	ADMIN. - R. BOTTNER				33,976	33,976	16
17	V	17	ADMIN. - B. CARR				28,522	28,522	17
18	V	17	ADMIN. - D. HARTMAN				2,845	2,845	18
19	V	17	ADMIN. - E. DICKMAN						19
20	V	27	EMP. BEN. - R. HARTMAN				2,469	2,469	20
21	V	27	EMP. BEN. - R. BOTTNER				1,326	1,326	21
22	V	27	EMP. BEN. - B. CARR				1,244	1,244	22
23	V	27	EMP. BEN. - D. HARTMAN				223	223	23
24	V	27	EMP. BEN. - E. DICKMAN						24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 98,704	$ * 98,704	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	ADMINISTRATIVE	$	CAREPATH HEALTH NETWORK	100.00%	$ 24,370	$ 24,370	15
16	V	19	PROFESSIONAL FEES				1,026	1,026	16
17	V	20	FEES, SUBSCRIPTIONS				3,867	3,867	17
18	V	21	CLERICAL AND GENERAL				2,544	2,544	18
19	V	24	SEMINARS				25	25	19
20	V	27	GEN ADMIN.- EMP. BEN.				5,727	5,727	20
21	V								21
22	V								22
23	V								23
24	V	17	MANAGEMENT FEES	41,970				(41,970)	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 41,970			$ 37,559	$ * (4,411)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workers Comp Insurance	$ 104,667	Diamond Insurance	40.00%	$ 104,667	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 104,667			$ 104,667	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$	$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Hartman	Owner	Administrative	60.75%	See attached	5.82	8.95%	Alloc Salary	$ 28,099	17-7	1
2	Barry Carr	Owner	Administrative	4.75%	See attached	7	11.67%	Alloc Salary	28,522	17-7	2
3	David Hartman	Relative	Administrative	none	See attached	0.9	1.97%	Alloc Salary	2,845	17-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 59,466		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	752,896	9	$ 5,390	$	117,530	$ 841	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	752,896	9	7,491	(2,814)	117,530	1,169	2
3	7	EMPLOYEE BEN. GEN. SERV.	AVAIL. CENSUS DAYS	752,896	9	(678)		117,530	(106)	3
4	14	PROGRAM TRANSPORTATION	AVAIL. CENSUS DAYS	752,896	9	8,255		117,530	1,289	4
5	17	ADMINISTRATIVE - NON-OWN	AVAIL. CENSUS DAYS	752,896	9	27,305	23,542	117,530	4,262	5
6	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	752,896	9	11,230		117,530	1,753	6
7	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	752,896	9	10,356		117,530	1,617	7
8	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	752,896	9	1,207,546	985,408	117,530	188,503	8
9	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	752,896	9	11,367		117,530	1,774	9
10	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	752,896	9	1,396		117,530	218	10
11	26	INSURANCE	AVAIL. CENSUS DAYS	752,896	9	5,696		117,530	889	11
12	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	752,896	9	185,578		117,530	28,969	12
13	30	DEPRECIATION	AVAIL. CENSUS DAYS	752,896	9	36,699		117,530	5,729	13
14	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	752,896	9	(4,322)		117,530	(675)	14
15	34	BUILDING RENT	AVAIL. CENSUS DAYS	752,896	9	89,738		117,530	14,009	15
16	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	752,896	9	76,871		117,530	12,000	16
17	39	ANCILLARY	AVAIL. CENSUS DAYS	752,896	9	2,070	1,668	117,530	323	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,681,988	$ 1,007,804		$ 262,564	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NUCARE SERVICES CORP.
Street Address: 6677 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (847) 933-2600
Fax Number: (847) 933-2601

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	37	9	180,000	180,000	6	28,099	1
2	17	ADMIN. - R. BOTTNER	AVG. HOURS WORKED	50	9	217,649	215,000	8	33,976	2
3	17	ADMIN. - B. CARR	AVG. HOURS WORKED	45	9	183,358	181,000	7	28,522	3
4	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	6	9	18,016	17,000	1	2,845	4
5	17	ADMIN. - E. DICKMAN	AVG. HOURS WORKED	35	1	18,973	17,000			5
6	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	37	9	15,814		6	2,469	6
7	27	EMP. BEN. - R. BOTTNER	AVG. HOURS WORKED	50	9	8,491		8	1,326	7
8	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	45	9	7,998		7	1,244	8
9	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	6	9	1,411		1	223	9
10	27	EMP. BEN. - E. DICKMAN	AVG. HOURS WORKED	35	1	1,411				10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 653,121	$ 610,000		$ 98,704	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: CAREPATH HEALTH NETWORK
Street Address: 6633 N LINCOLN AVENUE
City / State / Zip Code: LINCOLNWOOD, IL 60712
Phone Number: (888) 707-6700
Fax Number: (847) 679-2150

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	ADMINISTRATIVE	CARE PATH FEES	617,442	13	$ 358,512	$ 358,512	41,970	$ 24,370	1
2	19	PROFESSIONAL FEES	CARE PATH FEES	617,442	13	15,097		41,970	1,026	2
3	20	FEES, SUBSCRIPTIONS	CARE PATH FEES	617,442	13	56,887		41,970	3,867	3
4	21	CLERICAL AND GENERAL	CARE PATH FEES	617,442	13	37,424		41,970	2,544	4
5	24	SEMINARS	CARE PATH FEES	617,442	13	365		41,970	25	5
6	27	GEN ADMIN.- EMP. BEN.	CARE PATH FEES	617,442	13	84,255		41,970	5,727	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 552,540	$ 358,512		$ 37,559	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Diamond Insurance
Street Address: 40 Skokie Blvd Suite 105
City / State / Zip Code: Northbrook, IL 60062
Phone Number: (847) 559-1002
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	Diamond Insurance	Direct Allocation			$	$		$ 104,667	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 104,667	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Shareholder loan	X		Working Capital	Int only			1,500,000			13,076	6
7	LaSalle Bank		X	Working Capital	Interest only	7/1 annual				Prime + 1	39,132	7
8												8
9	TOTAL Facility Related						$	$ 1,500,000			$ 52,208	9
	B. Non-Facility Related*											
10	See Supplemental Schedule										1,074,991	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 1,074,991	14
15	TOTALS (line 9+line14)						$	$ 1,500,000			$ 1,127,198	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
1							$	$			$	1
2	Interest Income		X								(1,589)	2
3	Allocated from Ch Ch Assoc	X									1,077,254	3
4	Allocated from NuCare	X									(675)	4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
12												12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21							$	$			$ 1,074,991	21

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2001 report.	$	467,550	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	456,866	2
3. Under or (over) accrual (line 2 minus line 1).	$	(10,684)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	479,709	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	42,178	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ 249,903 For 91-99 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	(26,575)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	484,628	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1997	447,169	8
	1998	455,106	9
	1999	450,527	10
	2000	445,285	11
	2001	456,866	12

Adjusted 12/31/01 accrual for $251,276 prepaid 2002 1st installment. $228,433+$251,276=$479,709

2002 accrual = $456,865 * 1.05% = $479,709

We only offset for years 1991 and 1998 as they were the years used for rate calculation, see attached.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME CHEVY CHASE NRSG & REHAB CTR COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0040592

CONTACT PERSON REGARDING THIS REPORT Steven Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	17-34-119-049-0000	long term care property	$ 305,066.03	$ 305,066.03
2.	17-34-119-048-0000	long term care property	$ 151,799.85	$ 151,799.85
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 456,865.88	$ 456,865.88

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME CHEVY CHASE NRSG & REHAB CTR COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0040592

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,625 B. General Construction Type: Exterior Brick Frame Concrete Number of Stories 4

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred:
2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization:
4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	80,457	1984	$ 240,000	1
2					2
3	TOTALS	80,457		$ 240,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1994	17,938		20	897	897	7,310	9
10	Various			1995	20,890		20	1,044	1,044	7,879	10
11	Various			1996	87,605		20	4,381	4,381	27,990	11
12	Various			1997	40,122		20	2,037	2,037	11,670	12
13	Various			1998	132,735		20	6,639	6,639	28,851	13
14								-		-	14
15								-		-	15
16								-		-	16
17								-		-	17
18								-		-	18
19								-		-	19
20								-		-	20
21								-		-	21
22								-		-	22
23								-		-	23
24								-		-	24
25								-		-	25
26								-		-	26
27								-		-	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$ -	$	$ -	37
38						-		-	38
39						-		-	39
40						-		-	40
41						-		-	41
42						-		-	42
43						-		-	43
44						-		-	44
45						-		-	45
46						-		-	46
47						-		-	47
48						-		-	48
49						-		-	49
50						-		-	50
51						-		-	51
52						-		-	52
53						-		-	53
54						-		-	54
55						-		-	55
56						-		-	56
57						-		-	57
58						-		-	58
59						-		-	59
60						-		-	60
61						-		-	61
62						-		-	62
63						-		-	63
64						-		-	64
65						-		-	65
66						-		-	66
67						-		-	67
68	Related Party Allocations (Page 12-REP & Page 12A-REP)		4,738,059	275,262		138,054	(137,208)	2,297,743	68
69	Financial Statement Depreciation			171,247			(171,247)		69
70	TOTAL (lines 4 thru 69)		$ 5,037,349	$ 446,509		$ 153,052	$ (293,457)	$ 2,381,443	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,037,349	$ 446,509		$ 153,052	$ (293,457)	$ 2,381,443	1
2	WALLPAPER-2ND FLR	1999	10,885		20	544	544	2,176	2
3	WALLPAPER-PHASE II	1999	4,960		20	248	248	992	3
4	CERAMIC TILE	1999	2,452		20	123	123	492	4
5	RECEPTION STATION	1999	6,157		20	308	308	1,232	5
6	FIRE ALARM SYSTEM	1999	221,434		20	11,072	11,072	34,139	6
7	CURTAINS & DRAPES	1999	9,676		20	484	484	1,896	7
8	FIREPROOFING	1999	4,725		20	236	236	924	8
9	AIR BALANCE MODEL	1999	1,213		20	61	61	234	9
10	INTERCOM SYSTEM	1999	744		20	37	37	142	10
11	ALARM SYSTEM-2ND FLR	1999	1,146		20	57	57	219	11
12	ALARM SYSTEM-1ST FLR	1999	1,146		20	57	57	219	12
13	HANDRAILS & BUMPER	1999	4,750		20	238	238	932	13
14	ROOM SIGNAGES	1999	1,182		20	59	59	221	14
15	CUBICLE TRACK	1999	282		20	14	14	55	15
16	UNDERGROUND TANK	1999	2,500		20	125	125	479	16
17	DRAPERY	1999	530		20	27	27	99	17
18	TELEPHONE WIRING	1999	809		20	40	40	153	18
19	ALARM SYSTEM-3&4 FLR	1999	2,127		20	106	106	371	19
20	UNDERGROUND TANK	1999	22,123		20	1,106	1,106	3,779	20
21	DRAPERIES	1999	474		20	24	24	82	21
22	LIGHT FIXTURES	1999	5,014		20	251	251	858	22
23	WALLPAPER	1999	1,187		20	59	59	202	23
24	CUBICLE CURTAINS	1999	24,451		20	1,223	1,223	4,077	24
25	COVE BASE	1999	1,319		20	66	66	220	25
26	TELEPHONE WIRING	1999	1,195		20	60	60	205	26
27	TELEPHONE WIRING	1999	624		20	31	31	103	27
28	CONTAINMENT BASIN	1999	2,430		20	122	122	407	28
29	BORDER	1999	747		20	37	37	120	29
30	WINDOW TREATMENT	1999	895		20	45	45	146	30
31	ALARM SYSTEM	1999	255		20	13	13	42	31
32	HEATER	1999	8,250		20	413	413	1,308	32
33	CARPET	1999	369		20	18	18	57	33
34	TOTAL (lines 1 thru 33)		$ 5,383,400	$ 446,509		$ 170,356	$ (276,153)	$ 2,438,024	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,383,400	$ 446,509		$ 170,356	$ (276,153)	$ 2,438,024	1
2	DOORS & FRAMES	1999	1,086		20	54	54	171	2
3	KITCHEN AMPLIFIER	1999	738		20	37	37	117	3
4	TELEPHONE LINE-LAUND	1999	582		20	29	29	92	4
5	TELE LINE-RECEPTION	1999	604		20	30	30	93	5
6	TELE LINE-DIETARY	1999	762		20	38	38	117	6
7	SHOWER REPAIR	1999	1,278		20	64	64	203	7
8	PUMP SHAFT	1999	450		20	23	23	71	8
9	NURSES CALL SYSTEM	1999	1,021		20	51	51	174	9
10	PAGING SYSTEM	1999	759		20	38	38	130	10
11	CCTV SYSTEM	1999	751		20	38	38	117	11
12	ALARM-FLOWS & TAMPER	1999	3,240		20	162	162	540	12
13	SMOKE DETECTORS	1999	2,580		20	129	129	430	13
14	TIME-WALK IN FREEZER	1999	671		20	34	34	108	14
15	ALARM-LEGAL	1999	135		20	7	7	22	15
16	ALARM-LEGAL	1999	222		20	11	11	34	16
17	ALARM-IDPH	1999	2,400		20	120	120	370	17
18	BOILER	1999	2,517		20	126	126	504	18
19	WATER TANKS	1999	500		20	25	25	77	19
20	ELEVATOR DOOR	1999	5,850		20	293	293	903	20
21	WINDOW TREATMENTS	1999	1,145		20	57	57	228	21
22	LIGHT FIXTURES	1999	676		20	34	34	136	22
23	CABINETS	1999	25,600		20	1,280	1,280	4,587	23
24	PAINTING	1999	1,234		20	62	62	233	24
25	PLUMBING	1999	740		20	37	37	145	25
26	WALL COVERING PAINT	1999	18,196		20	910	910	2,730	26
27	FIRE ALARM PANEL	2000	1,900		20	95	95	277	27
28	CORNER GUARDS	2000	116		20	6	6	17	28
29	INSTL ELEC PANEL DEV	2000	926		20	46	46	127	29
30	REPL SPRINKLER HEADS	2000	560		20	28	28	79	30
31	FREIGHT-INV #18476	2000	123		20	6	6	16	31
32	INSTALL ALARM SYSTEM	2000	1,233		20	62	62	171	32
33	WANDER GUARD SYSTEM	2000	11,180		20	559	559	1,677	33
34	TOTAL (lines 1 thru 33)		$ 5,473,175	$ 446,509		$ 174,847	$ (271,662)	$ 2,452,720	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 5,473,175	$ 446,509		$ 174,847	$ (271,662)	$ 2,452,720	1
2	IN HOUSE PAGING SYS	2000	3,511		20	176	176	499	2
3	SPRINKLER SYS REPAIR	2000	1,109		20	55	55	165	3
4	WINDOWS	2000	875		20	44	44	132	4
5	INSTALL WIRELESS NUR	2000	3,238		20	162	162	351	5
6	INST HOOKUP 4 DIAL M	2000	19,600		20	980	980	2,450	6
7	SERV ON ALARM SYSTEM	2000	980		20	49	49	139	7
8	INSTALL ELEC STRIKER	2000	638		20	32	32	88	8
9	REPAIR A/C SYSTEM	2000	1,387		20	69	69	167	9
10	REBUILT HEAT EXCHANG	2000	1,598		20	80	80	193	10
11	FIRE DAMPER CLEANING	2000	1,450		20	73	73	176	11
12	COUNTERS	2000	907		20	45	45	101	12
13	82 OVERBED FIXTURES	2000	5,904		20	295	295	688	13
14	83 OVERBED FIXTURES	2000	5,976		20	299	299	673	14
15	LOCKS	2000	705		20	35	35	82	15
16	SAFETY LOC SYSTEM	2000	16,200		20	810	810	1,755	16
17	ELEVATOR WORK	2000	1,300		20	65	65	135	17
18	ELEVATOR WORK	2000	586		20	29	29	68	18
19	CCTV SYSTEM	2000	1,079		20	54	54	126	19
20	PHONE WIRING	2000	867		20	43	43	100	20
21	FIRE ALARMS	2000	632		20	32	32	72	21
22	OVERBED FIXTURES	2000	3,888		20	194	194	404	22
23	TELEPHONE SYS SERV.	2000	992		20	50	50	121	23
24	FIRE ALARM REPAIR	2000	1,144		20	57	57	133	24
25	WANDERGAURD	2001	1,310		20	66	66	132	25
26	COMPRESSOR	2001	6,412		20	321	321	589	26
27	DOOR ALARM	2001	950		20	48	48	84	27
28	NURSING STATION	2001	11,700		20	585	585	1,024	28
29	PHONE OUTLET	2001	967		20	48	48	76	29
30	ELECTRICAL CIRCUIT	2001	642		20	32	32	51	30
31	WALLPAPER	2001	12,039		20	602	602	953	31
32	WALLPAPER	2001	663		20	33	33	47	32
33	WANDERGUARD	2001	1,344		20	67	67	89	33
34	TOTAL (lines 1 thru 33)		$ 5,583,768	$ 446,509		$ 180,377	$ (266,132)	$ 2,464,583	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		$ 5,583,768	$ 446,509		$ 180,377	$ (266,132)	$ 2,464,583	1
2	WALLPAPER	2001	7,611		20	381	381	572	2
3	WATER HEATER	2001	4,330		20	217	217	289	3
4	FIRE ALARM REPAIR	2001	1,087		20	54	54	72	4
5	DRAIN OUTLET	2001	850		20	43	43	61	5
6	WALLPAPER	2001	751		20	38	38	51	6
7	PHONE LINES	2001	983		20	49	49	61	7
8	PHONES LINES	2001	858		20	43	43	54	8
9	FIRE PROOF BOARD	2001	375		20	19	19	22	9
10	CURTAIN & RODS	2001	3,854		20	193	193	241	10
11	WALLPAPER	2001	1,072		20	54	54	63	11
12	PAINTING	2001	2,376		20	119	119	129	12
13	FIRE ALARM REPAIRS	2001	749		20	37	37	40	13
14	CURTAINS & RODS	2001	7,792		20	390	390	423	14
15	SIGNS	2001	2,466		20	123	123	154	15
16	WALLPAPER	2001	5,096		20	255	255	340	16
17	WALLPAPER	2001	5,109		20	255	255	340	17
18	PHONE LINES	2001	774		20	39	39	42	18
19	PHONE & FAX LINES	2001	515		20	26	26	28	19
20	NURSE CALL SYSTEM	2001	2,873		20	144	144	156	20
21	PHONE LINES	2001	454		20	23	23	25	21
22	SPRINKLER SYS. REPAI	2001	725		20	36	36	63	22
23	PHONE LINE	2001	521		20	26	26	46	23
24	INSTALL CABLE NETWORK	2002	1,045		20	105	105	105	24
25	EXIT SIGNS	2002	695		20	64	64	64	25
26	TELEPHONE LINES SVC	2002	896		20	82	82	82	26
27	MAGNETIC DOOR HOLDERS	2002	2,322		20	194	194	194	27
28	TELEPHONE LINES SVC	2002	1,202		20	70	70	70	28
29	ALARM SYSTEM	2002	1,081		20	63	63	63	29
30	RELOCATE NURSE CALL SYS.	2002	751		20	44	44	44	30
31	WALLPAPER BORDER	2002	1,621		20	811	811	811	31
32	SMOKE DAMPER	2002	1,145		20	38	38	38	32
33	WALLCOVERING	2002	1,621		20	54	54	54	33
34	TOTAL (lines 1 thru 33)		$ 5,647,368	$ 446,509		$ 184,466	$ (262,043)	$ 2,469,380	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		$ 5,647,368	$ 446,509		$ 184,466	$ (262,043)	$ 2,469,380	1
2	ALARM SYSTEM SVC.	2002	1,029		20	34	34	34	2
3	TELEPHONE LINE SVC	2002	1,197		20	40	40	40	3
4	HI-DENSITY VCR SYSTEM	2002	1,670		20	28	28	28	4
5	TELEPHONE LINE SVC	2002	1,432		20	12	12	12	5
6	ALARM SYSTEM	2002	1,113		20	9	9	9	6
7	ELEVATOR REPAIR	2002	3,740		20	249	249	249	7
8	LANDSCAPING	2002	17,500		20	583	583	583	8
9	70 PIECES OF LUMBER	2002	856		20	50	50	50	9
10	TUCKPOINTING	2002	2,900		20	169	169	169	10
11	CANOPY AWNING	2002	10,531		20	790	790	790	11
12	55 PIECES OF LUMBER	2002	734		20	37	37	37	12
13	SIGN AND INSTALLATION	2002	2,504		20	209	209	209	13
14	OVERPMT ON 2001 WALLCOVERING	2002	(5,095)		20	(1,698)	(1,698)	(1,698)	14
15	PLUMBING	2002	2,279		20	114	114	114	15
16	PAINTING	2002	2,985		20	149	149	149	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	1
2									2
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	1
2									2
3									3
4									4
5									5
6									6
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	1
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	1
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3									3
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6									6
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28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	1
2									2
3									3
4									4
5									5
6									6
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,692,742	$ 446,509		$ 185,241	$ (261,268)	$ 2,470,155	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	322		1986	1977	$ 4,471,948	$ 275,114	35	$ 127,770	$ (147,344)	$ 2,076,923	4
5			1984	1984	92,611		35	2,646	2,646	54,795	5
6										38,128	6
7											7
8											8
	Improvement Type**										
9	Allocated from NuCare			1997	719	18	20	36	18	188	9
10	Allocated from NuCare			1998	630	16	20	32	16	141	10
11	Allocated from NuCare			1999	883	76	20	44	(32)	152	11
12	Allocated from NuCare			2000	1,073	27	20	54	(27)	131	12
13	Allocated from NuCare			2001	415	11	20	21	10	38	13
14	IMPROVEMENTS			1980	8,303		8			8,303	14
15	IMPROVEMENTS			1981	1,872		8			1,872	15
16	IMPROVEMENTS			1982	5,523		15			5,523	16
17	IMPROVEMENTS			1983	1,550		15			1,550	17
18	IMPROVEMENTS			1984	3,664		15			3,664	18
19	IMPROVEMENTS			1984	1,398		10			1,398	19
20	IMPROVEMENTS			1985	2,312		18	128	128	2,280	20
21	IMPROVEMENTS			1985	22,188		19	1,168	1,168	20,098	21
22	IMPROVEMENTS			1986	8,802		19	463	463	7,558	22
23	HUMIDIFIER			1987	2,325		10			2,325	23
24	BOILER			1987	1,819		20	91	91	1,433	24
25	HEAT PUMP			1987	1,007		15	52	52	1,007	25
26	DOOR LOCKS			1988	2,970		15	198	198	2,954	26
27	NURSES STATION			1988	2,217		20	111	111	1,656	27
28	ANTENNA/PA SYSTEM			1988	1,426		15	95	95	1,409	28
29	COUNTER TOP			1988	6,652		20	333	333	4,717	29
30	SUMP PUMP			1988	1,107		25	74	74	1,091	30
31	LEASEHOLD			1989	12,710		25	636	636	8,586	31
32	ROOFING			1989	43,000		15	2,150	2,150	29,025	32
33	IMPROVEMENTS			1990	4,899		20	245	245	3,062	33
34	IMPROVEMENTS			1991	9,582		20	479	479	5,509	34
35	IMPROVEMENTS			1992	2,610		20	131	131	2,741	35
36											36

*Total beds on this schedule must agree with page 2.

See Page 12A-REP, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	IMPROVEMENTS	1992	$ 2,224	$	20	$ 111	$ 111	$ 1,166	37
38	WATER HEATER	1993	10,250		20	513	513	4,873	38
39	CABLE REPAIR	1993	848		20	43	43	408	39
40	CABLE REPAIR	1993	250		20	13	13	123	40
41	WINDOW SAFETY CABLES	1993	1,437		20	72	72	684	41
42	LAUNDRY MOTOR	1993	1,000		20	50	50	475	42
43	IMPROVEMENTS	1994	5,835		20	295	295	1,757	43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
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55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,738,059	$ 275,262		$ 138,054	$ (137,262)	$ 2,297,743	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 620,792	$ 5,089	$ 61,086	$ 55,997	10	$ 262,528	71
72	Current Year Purchases	45,058	298	1,434	1,136	10	3,143	72
73	Fully Depreciated Assets	9,771	193	193		10	9,771	73
74								74
75	TOTALS	$ 675,621	$ 5,580	$ 62,713	$ 57,133		$ 275,442	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 6,608,363	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 452,089	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 247,954	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (204,135)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,745,597	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in progress	$ 2,800	92
93			93
94			94
95		$ 2,800	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1977	322	10/16/98	$ 1,860,837			3
4	Additions	Alloc fr NuCare			14,009			4
5		Chevy Chase Assoc			(1,713,948)			5
6								6
7	TOTAL		322		$ 160,898 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	12/31/2003	$ 1,919,601
13.	12/31/2004	$ 1,978,367
14.	12/31/2005	$ 2,066,514

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 17,076 Description: Copier rental $5076; Allocated from NuCare $12,000
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	
IN OTHER FACILITY	
COMMUNITY COLLEGE	X
HOURS PER AIDE	120

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
HOURS PER AIDE	80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$ 1,005	$	$ 1,005
2	Books and Supplies		274		274
3	Classroom Wages (a)				
4	Clinical Wages (b)		2,440		2,440
5	In-House Trainer Wages (c)		367		367
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 4,086	$	$ 4,086
10	SUM OF line 9, col. 1 and 2 (e)	$ 4,086			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	3
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	3

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	$		$ 91,393	$		$ 91,393	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			15,159			15,159	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			96,090			96,090	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				128,614		128,614	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental			20,459			61,252		81,711	13
14	TOTAL			$ 20,459		$ 202,642	$ 189,866		$ 412,967	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/02 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 751	$	1
2	Cash-Patient Deposits	4,803		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,936,536		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	171,835		6
7	Other Prepaid Expenses	12,911		7
8	Accounts Receivable (owners or related parties)	1,185,779		8
9	Other(specify): See Supplemental Schedule	235,854		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,548,469	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	977,922		15
16	Equipment, at Historical Cost	623,821		16
17	Accumulated Depreciation (book methods)	(827,110)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Supplemental Schedule	75,283		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 849,916	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,398,385	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,102,389	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,500,000		29
30	Accrued Salaries Payable	328,301		30
31	Accrued Taxes Payable (excluding real estate taxes)	21,039		31
32	Accrued Real Estate Taxes(Sch.IX-B)	479,709		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	28,848		35
	Other Current Liabilities(specify):			
36	See Supplemental Schedule			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,460,286	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Supplemental Schedule			43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,460,286	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,938,099	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,398,385	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 3,485,783	1
2	Restatements (describe):		2
3	See attached	(736,143)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,749,640	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	188,459	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 188,459	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,938,099	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 11,274,556	1
2	Discounts and Allowances for all Levels	(186,506)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 11,088,050	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	451,756	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 451,756	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	231,700	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	29,417	19
20	Radiology and X-Ray		20
21	Other Medical Services	26,884	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 288,001	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,589	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,589	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	340,880	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 340,880	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 12,170,276	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,945,043	31
32	Health Care	4,068,368	32
33	General Administration	2,800,767	33
	B. Capital Expense		
34	Ownership	2,558,394	34
	C. Ancillary Expense		
35	Special Cost Centers	432,950	35
36	Provider Participation Fee	176,295	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 11,981,817	40
41	**Income before Income Taxes (line 30 minus line 40)****	188,459	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 188,459	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return?** Cash Basis **If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,904	2,086	$ 75,854	$ 36.37	1
2	Assistant Director of Nursing	1,781	2,086	65,250	31.28	2
3	Registered Nurses	18,022	20,557	627,185	30.51	3
4	Licensed Practical Nurses	52,128	57,121	1,058,117	18.52	4
5	Nurse Aides & Orderlies	165,025	179,186	1,438,246	8.03	5
6	Nurse Aide Trainees	432	480	2,807	5.85	6
7	Licensed Therapist	861	861	20,459	23.77	7
8	Rehab/Therapy Aides	8,906	9,896	73,724	7.45	8
9	Activity Director	1,881	2,156	36,361	16.86	9
10	Activity Assistants	9,682	10,679	85,569	8.01	10
11	Social Service Workers	10,639	12,144	165,173	13.60	11
12	Dietician	3,172	3,695	71,336	19.30	12
13	Food Service Supervisor					13
14	Head Cook	6,924	7,950	81,574	10.26	14
15	Cook Helpers/Assistants	25,914	27,813	201,438	7.24	15
16	Dishwashers					16
17	Maintenance Workers	1,966	2,278	82,201	36.08	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,996	2,080	88,830	42.71	20
21	Assistant Administrator					21
22	Other Administrative	2,619	2,731	69,159	25.32	22
23	Office Manager					23
24	Clerical	14,665	16,804	180,555	10.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	1,203	1,324	17,621	13.31	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,637	1,950	43,329	22.23	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	1,809	2,188	39,679	18.14	33
34	TOTAL (lines 1 - 33)	333,167	366,063	$ 4,524,467 *	$ 12.36	34

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 11,620	01-03	35
36	Medical Director	Monthly	22,000	09-03	36
37	Medical Records Consultant	Monthly	4,128	10-03	37
38	Nurse Consultant	26	1,530	10-03	38
39	Pharmacist Consultant	Monthly	6,865	10-03	39
40	Physical Therapy Consultant	120	6,489	10a-03	40
41	Occupational Therapy Consultant	139	7,495	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	3	131	10a-03	43
44	Activity Consultant	58	2,578	11-03	44
45	Social Service Consultant	65	3,363	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	410	$ 66,199		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	242	$ 9,979	10-03	50
51	Licensed Practical Nurses	1,943	68,542	10-03	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	2,185	$ 78,521		53

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Barbara Casey	Administrator	0	$ 88,830
Farhat Sharif	VP Operations	0	36,031
Kathy Brander	Dir of Regulatory	0	16,000
Ray Dolan	VP of Risk Mgmt	0	17,128
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 157,989

B. Administrative - Other

Description	Amount
NuCare Management Fees	$ 766,937
Carepath Management Fees	41,970
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 808,907

C. Professional Services

Vendor/Payee	Type	Amount
Frost, Ruttenberg & Rothblatt	Accounting	$ 25,599
Various Legal	See attached	98,384
Various Computer	See attached	26,248
Personnel Planners	Unemployment Consulting	5,669
Purchasing Plus	Purchasing Service	900
Ives/Ryan Group	Landscape Consultant	1,667
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 158,467

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 65,369
Unemployment Compensation Insurance	33,965
FICA Taxes	346,122
Employee Health Insurance	209,820
Employee Meals	63,072
Illinois Municipal Retirement Fund (IMRF)*	
Chicago Head Tax	9,104
Union Pension Benefits	31,916
Employee benefits	36,861
Life insurance	5,182
401K matching expense	4,404
TOTAL (agree to Schedule V, line 22, col.8)	$ 805,814

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 200
Advertising: Employee Recruitment	604
Health Care Worker Background Check	800
(Indicate # of checks performed 80)	
IL Council on LTC	9,764
Subscriptions	1,523
Advertising & Promotion	32,285
Licenses	2,765
Allocated from NuCare	1,617
Allocated from Carepath	3,867
Less: Public Relations Expense	( )
Non-allowable advertising	(22,205)
Yellow page advertising	(10,080)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 21,139

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	5,950
Allocated from NuCare	1,774
Allocated from Carepath	25
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,749

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number CHEVY CHASE NRSG & REHAB CTR # 0040592 Report Period Beginning: 01/01/02 Ending: 12/31/02

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Council on LTC $17436**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **14,885** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? **Yes** YES NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES **Yes** NO If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **176,295**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **63,072** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **100%In 1**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees